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of the Income Tax Unit of the United States Bureau of Internal Revenue, with practical suggestions to the taxpayer, a discussion of the theory and practice relative to consolidated returns of affiliated corporations, and a set of practical problems illustrating the computation of taxes under various selected circumstances.

The author has had special experience in the Internal Revenue Bureau in the handling of consolidated returns, and a relatively larger portion of the treatise is devoted to this than to any other subject. The discussion is particularly of value in affording an understanding of the economic theories and their outgrowths that have been applied by the Tax Unit in determining when corporations shall be held to be affiliated and their treatment for tax purposes after they have been so classified.

The treatment of many other questions involved in Mr. Roosmoore's work is more or less general, in view of the large scope and complexity of the subject, but it affords very valuable assistance to those dealing with the matters discussed therein.

W. M. WILLIAMS.

Washington, D. C.

Treaties and Agreements with and concerning China, 1894-1919. John V. A. MacMurray, Editor. Published by the Carnegie Endowment for International Peace. In Two Volumes. New York, Oxford University Press, 1921. Vol. I, pp. xlvii, 1-928. Vol. II, pp. 929-1729.

Volume I covers the Manchu Period from the outbreak of the Sino-Japanese War, 1894, to the establishment of the Republic of China, 1911. Volume II brings the compilation down to the conclusion of the World War, 1919. The work is dedicated to the late William Woodville Rockhill, "whose work these volumes are meant to carry on." It covers the same field for ten years, 1894-1904, but adds a considerable number of documents of the period, beside reproducing the contents relative to China of Mr. Rockhill's collection: *Treaties and Conventions with or concerning China and Korea* (Washington, U. S. Government Printing Office, 1904).

Two reasons seem clear for beginning this collection with the year 1894. In the first place, the work of compilation covering the period from the beginning of China's foreign relations with European states in 1689 to the beginning of the twentieth century had been adequately accomplished by Sir E. Hertslet. *Treaties between Great Britain and China and Foreign Powers* (3d ed. London, 1908). In the second place, in 1894 "China entered upon a new course of national development;" "the Chinese nation found itself perforce face to face with the world" (p. xiii). From a policy of exclusion of foreign powers China turned toward the future with a purpose to adjust herself to world-wide relationships.

The material contained in these volumes includes:

1. Treaties and Conventions to which China is a party.
2. Other documents to which China is a party. Regarding this group of documents the following comment of the editor is very enlightening. "Throughout (the period under review) . . . financial, economic, and industrial concessions have been the objects of international policies; such advantages have been sought by Governments, both directly . . . and indirectly, in the form of special grants to particular banks or industrial organizations. . . . The holders of such concessions have often spoken with the voice of their Governments in insisting upon their own construction of the rights granted to them." (p. xiv.) It has been the compiler's purpose to include such contracts, grants, and concessions as have been or may be elevated by the actions of foreign governments into a position analogous in importance to explicit treaty stipulations. The unusual condi-

tion of affairs has made necessary the inclusion, in a collection of state treaties, of the contracts of the state with foreign corporations. Such documents relate to the opening and operation of mines, the construction of railways, the repair of canals, and numerous other agreements with foreign banks and syndicates.

3. Treaties between foreign powers in respect to China, to which China is not a party. This group is also unusual in a collection of treaties, but the fact that foreign nations have made treaties regarding China without consulting the Chinese Government has necessitated its inclusion. Thus, the Anglo-Japanese Alliance, Conventions between Japan and Russia relative to China, and other treaties of like nature, will be found in the collection.

4. Other Documents relative to China, to which China is not a party. This group includes notes such as the Open Door notes of Secretary John Hay, and the Lansing-Ishii agreement.

The scope of the material is the paramount virtue of this work. The difficulty of such a complication can only be guessed at. It has been said that even the Chinese government itself did not know all of its commitments. Willoughby, *Foreign Rights and Interests in China* (1920) 7. The fact that any casual remark by any Chinese official, provincial, or national, might be seized upon as the basis of a demand of contractual right by foreign powers has made the compiler's task most difficult. It was the editor's belief that a mere collection of the treaties of China would be next to useless, if designed to furnish the material for determining China's international commitments. He felt that the record of such commitments "is to be read not only—nor even primarily—in the Treaties and other formal international engagements, but rather in the arrangements of nominally private character, with syndicates or firms of foreign nationality, . . . in which the financial or economic element is often merged indistinguishably with political considerations."

No judgment is passed by the editor upon the present validity or future effect of any of the documents. "Sufficient interest," actual or potential or historical, was the measure of scope in the choice of documents.

All texts are in English; but reference is made to other sources, where the text in the original language of the document may be found. The order of arrangement is chronological. The table of contents in volume one is a key to the material by dates; the index by nationality in volume two by country; and the general index at the end of volume two by subject, the specific articles of the documents being also indicated. Valuable notes on various subjects, e. g., the Chinese Calendar, are inserted in the general index, which occupies 156 pages. Seven appendices contain material indispensable to the student of the documents,—for example, a list of the treaty ports. Cross-reference notes and seven maps add greatly to the usefulness of the volumes.

Certain facts relative to the publication of this work are worthy of notice. It was published by the Carnegie Endowment for International Peace because of the inability of the State Department to issue the collection as a public document, as it had done in the case of the late Mr. Rockhill's volume. Mr. MacMurray furnished his manuscript to the Carnegie Endowment for International Peace without compensation. His "two stately volumes" are, therefore, "a labor of love"; "a free offering to the public." The Carnegie Endowment for International Peace issued the volumes in the same spirit, inasmuch as many copies have been placed in public libraries, and the proceeds from the sale of copies can never reimburse the Endowment for the outlay. The publication is unofficial in every sense. The editor, although an official of the American Government, acted on his personal responsibility, with permission of the Department of State, and used his own discretion in the choice of material, texts, and translations. In a few instances "he has been debarred by obligations of official and personal confidence" from including documents at his disposal.

The value of the work can be suggested only. Gradually but surely a widespread consciousness of the necessity of familiarity with China and the problems relating to that country is being awakened. Whether one desires to understand the domestic situation in China, China's international situation, or the implications of other states in the affairs of China, these volumes have become the principal printed source of information. Only one other work in English is comparable in this connection, namely, *Foreign Rights and Interests in China*, by Westel W. Willoughby, Baltimore, 1920. This volume, however, stands not as a rival but as a companion and guide to those under consideration. No longer is second-hand information forced upon the public: the sources of knowledge of a situation of vital importance to American commerce, industries, shipping, finance, and foreign relations are laid before the public in an open book.

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